

# Michigan Treasury Online (MTO) Optimization

## Learning Series 11: Filing and Paying an Additional Sales, Use and Withholding (SUW) Tax Return

***NOTE: These documents are for demonstration purposes only and are not actual accounts or taxpayers.***

January 2016

Customer Friendly







Simplified Process

### What's New in MTO?

- Filing and Paying an Additional Sales, Use and Withholding (SUW) Tax Return

#### ***Learning Series 11: Filing and Paying an Additional SUW Tax Return***

Before continuing, please spend a few minutes becoming familiar with the images used in this Learning Series:

| Image   | Purpose  |
|---|--|
|  | To indicate a change in process or functionally that is expected to significantly increase the user experience |
|  | To indicate a reminder or a relevant note within a text  |
|  | To indicate a quick tip or faster way of completing an action  |
|  | To number steps on screenshots   |
|  | To highlight any part of the screenshot, such as a button  |
|  | To draw attention to a relevant section of information/text (not a button)                                     |

## Filing and Paying an Additional SUW Tax Return

Users who have the Manage Business Account or the File and Pay Sales, Use and Withholding Taxes only user role will be able to file and pay an additional SUW tax return.

The Additional Tax Return function is available on the File and Pay a Tax Return page. It should be used when the tax period a user wished to file for is not listed under the Required Tax Returns listing on the File and Pay Page.

1. From their MTO homepage, a user will select the business card of the business they wish to file an additional SUW tax return for.

The screenshot shows the Michigan Treasury Online homepage. At the top, there's a navigation bar with the Michigan.gov logo, a search bar, and links for HELP CENTER, CONTACT US, and JED BLU. Below this is a teal header with 'Michigan Treasury Online' and a home icon. The main content area is titled 'Michigan Treasury Online Home' and includes instructions on how to select a business card or create a new one. A section titled 'Your Businesses' contains a grid of business cards. The card for 'ANDY'S APPLE ORCHARD' is highlighted with a red box and a red arrow labeled '1'. Other cards include 'A BUNCH OF GRAPES W...', 'BERT'S BERRIES', 'BIG BIRD'S PET SHOP', 'Bill's Burgerama', 'BOB'S B...', and 'DIRTY SUDS CAR SHOP'. Each card displays the business name, FEIN, and access rights (Manage Business or File and Pay).

2. Select "File and Pay a Tax Return" under the File and Pay SUW drop-down menu.

The screenshot shows the 'ANDY'S APPLE ORCHARD' business page. The header includes the Michigan.gov logo, navigation links, and a dropdown menu showing the selected business. The main content area is divided into 'Business Information' and 'Available Actions'. The 'Business Information' section displays details such as Legal Address (7285 PARSONS DRIVE, DIMONDALE, MI 48821), FEIN (2103254), Access Rights (File and Pay), Next Return Filing Due Date (March 20, 2015), Last SUW Payment (N/A), Last Return Filed (Sales Tax, Use Tax, Withholding Tax), and Registered Tax Types (Sales Tax, Use Tax, Withholding Tax). The 'Available Actions' section includes a dropdown menu for 'File and Pay SUW', with 'File and Pay a Tax Return' highlighted by a red arrow labeled '2'. Other options include 'Amend and Pay Processed Returns', 'View and Print Filed Returns', and 'Other Pay Options'.

3. Select "Additional Tax Return" if the period you wish to file for is not displayed under the Required Tax Returns list on the page.

**Michigan Treasury Online**

**File and Pay a Tax Return**

The returns that are required to be filed by this business are displayed here. Only one tax return for each registered sales, use & withholding tax type is required based on the businesses filing frequency.

You may make multiple payments within the filing period by using the "Other Pay Options" menu.

**Required Tax Returns**

| Tax Type | Period               | Due Date   |                             |
|----------|----------------------|------------|-----------------------------|
| SUW      | Monthly - March 2016 | 04/20/2016 | <a href="#">FILE RETURN</a> |
| SUW      | Monthly - April 2016 | 05/20/2016 | <a href="#">FILE RETURN</a> |
| SUW      | Monthly - May 2016   | 06/20/2016 | <a href="#">FILE RETURN</a> |
| SUW      | Monthly - June 2016  | 07/20/2016 | <a href="#">FILE RETURN</a> |
| SUW      | Monthly - July 2016  | 08/20/2016 | <a href="#">FILE RETURN</a> |
| SUW      | Monthly - Aug 2016   | 09/20/2016 | <a href="#">FILE RETURN</a> |
| SUW      | Monthly - Sep 2016   | 10/20/2016 | <a href="#">FILE RETURN</a> |
| SUW      | Monthly - Oct 2016   | 11/20/2016 | <a href="#">FILE RETURN</a> |
| SUW      | Monthly - Nov 2016   | 12/20/2016 | <a href="#">FILE RETURN</a> |
| SUW      | Monthly - Dec 2016   | 01/20/2017 | <a href="#">FILE RETURN</a> |
| SUW      | Annual - 2016        | 02/28/2017 | <a href="#">FILE RETURN</a> |

**Available Actions**

- File and Pay SUW
- File and Pay a Tax Return
- Amend and Pay Processed Returns
- View and Print Filed Returns
- Other Pay Options

**Additional Tax Returns**

Choose "Additional Returns" if the period you wish to file for is not displayed.

Do not select "Additional Returns" to amend a previously filed return.

**ADDITIONAL TAX RETURNS** 3

4. Select the "Return Type" (Monthly/Quarterly), Month, and Year of the return you are filing the select "Continue."

**Additional Tax Returns**

To file a return which is not listed, please select the return type, month, and tax year of the return you wish to file.

**Select a Return**

\* Return Type: Monthly/Quarterly  
\* Month: December  
\* Year: 2015

CANCEL CONTINUE 4

5. Select the tax types you wish to file for and then select “Continue.”

**Select Which Taxes to File**

Choose Tax Types (Check All That Apply)

☒ Sales Tax

☒ Use Tax

☒ Withholding Tax

CANCEL CONTINUE

**Warning**  
if you do not check a box for a tax you are obligated to file, you have not fulfilled your obligation and you may be subject to a computed assessment, or other action by the Department, for failure to file or pay a tax.

6. Complete the applicable fields on the SUW tax return you have selected to file. Check the “*I declare under penalty of perjury that this return is true...*” statement and select “Submit.”

**Michigan Treasury Online**

**2015 Sales, Use and Withholding Taxes** Monthly/Quarterly Return

**Selected Taxes**

\* Required

Check the box(es) for the taxes you are filing today. By checking a box you are specifying the tax you are filing and you will only be presented with Information for that tax.

☒ Sales Tax ☒ Use Tax ☒ Withholding Tax

**Warning**  
if you do not check a box for a tax you are obligated to file, you have not fulfilled your obligation and you may be subject to a computed assessment, or other action by the Department, for failure to file or pay a tax.

[Click here for instructions to complete the electronic filing of this form using MTO.](#)

**Sales Tax**

|   |             |
|---|-------------|
| 1. Gross sales  | \$ 1,000.00 |
| 2. Sales Tax Due  | \$ 60.00    |
| 3. Total Prepaid Tax  | \$          |
| <a href="#">Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule</a> | \$          |
| <a href="#">Fuel Retailer Supplemental Schedule</a>                     | \$          |
| <a href="#">Vehicle Dealer Supplemental Schedule</a>                    | \$          |
| 4. Remaining Sales Eligible for Discount                                | \$ 60.00    |
| 5. Total of Allowable Discounts <a href="#">Calculate Discount</a>      | \$          |
| 6. Total Sales Tax Due  | \$ 60.00    |

### Use Tax

|                                 |             |
|---------------------------------|-------------|
| 1. Gross Use                    | \$ 5,000.00 |
| 2. Total Use Tax                | \$ 300.00   |
| 4. Total of Allowable Discounts | \$          |
| 5. Total Use Tax Due            | \$ 300.00   |

### Use Tax on Items Purchased for Business or Personal Use

|                                    |             |
|------------------------------------|-------------|
| 1. Total Purchases and Withdrawals | \$ 1,000.00 |
| 2. Use Liability                   | \$ 60.00    |

### Withholding Tax

|   |             |
|---|-------------|
| 1. Total Amount of Michigan Income Tax Withheld | \$ 1,000.00 |
|---|-------------|

### Summary

|   |             |
|---|-------------|
| 1. Amount of Sales, Use and Withholding Tax Due | \$ 7,360.00 |
| 2. Total Prior Payment                          | \$          |
| 3. Amount of Tax Due                            | \$ 7,360.00 |
| 4. Penalty Paid With This Return                | \$          |
| 5. Interest Paid With This Return               | \$          |
| 6. Payment Due                                  | \$ 7,360.00 |

☒ I declare under penalty of perjury that this return is true and complete to the best of my knowledge.

SUBMIT

CANCEL

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7. Select "File" in the "Final Check-Is Everything Correct?" box.

### Use Tax

|                                 |             |
|---------------------------------|-------------|
| 1. Gross Use                    | \$ 5,000.00 |
| 2. Total Use Tax                | \$ 300.00   |
| 4. Total of Allowable Discounts | \$          |
| 5. Total Use Tax Due            | \$ 300.00   |

### Use Tax on Items Purchased for Business or Personal Use

|                                    |             |
|------------------------------------|-------------|
| 1. Total Purchases and Withdrawals | \$ 1,000.00 |
| 2. Use Liability                   | \$ 60.00    |

### Withholding Tax

|   |             |
|---|-------------|
| 1. Total Amount of Michigan Income Tax Withheld | \$ 1,000.00 |
|---|-------------|

### Summary

#### Final Check - Is Everything Correct?

You are about to Save and File this tax return.

Make sure that all fields have been filled out correctly. Once this is successfully submitted, you will be able to see this filed return on the "Amend and Pay Processed Returns" page. In order to go back to make any changes or view one last time click "Cancel".

Allow 48 hours for returns made with payment to display and up to seven days, if received without payment, to allow time for the payment to be received separately.

CANCEL

FILE


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8. You will receive a confirmation number indicating your return has been filed. Select “Continue” to move forward to make a payment.

The screenshot shows a 'Tax Return Complete' modal window with a green 'Success' header. The text inside reads: 'Thank you for your submission. Your confirmation number is 300000022744.' Below the text is an orange 'CONTINUE' button. A red arrow with the number '8' points to this button. In the background, a 'Use Tax' summary table is visible, showing a total due of \$300.00.

| Use Tax                         |             |
|---------------------------------|-------------|
| 1. Gross Use                    | \$ 5,000.00 |
| 2. Total Use Tax                | \$ 300.00   |
| 4. Total of Allowable Discounts |             |
| 5. Total Use Tax Due            |             |

Use Tax on Items Purchased for Business or Personal Use

 **Note:** The tax return confirmation number will also be emailed to the email listed in your user profile.

9. Confirm the payment amounts listed for each tax in the “Would you like to make a payment?” box. If the payment amounts by tax are correct, select “Pay.”

If the payment amounts are incorrect due to a credit resulting from prepaid sales tax, select the “Redistribute Payment/Make Partial Payment” checkbox and enter the payment amounts you wish to pay by tax.

The screenshot shows a 'Would you like to make a payment?' modal window. It contains a 'Payment Due' section with a table of payment amounts. A red arrow with the number '9' points to the orange 'PAY' button at the bottom right of the modal. The background shows a 'Use Tax' summary table and a 'Withholding Tax' section.

| Payment Due                 |             |
|-----------------------------|-------------|
| Sales Payment               | \$ 6,000.00 |
| Use (Sales/Rentals) Payment | \$ 300.00   |
| Use Purchases Payment       | \$ 60.00    |
| Withholding Payment         | \$ 1,000.00 |
| Penalty Payment             | \$          |
| Interest Payment            | \$          |
| Total Payment               | \$ 7,360.00 |

☐ Redistribute Payment/Make a Partial Payment

CANCEL X PAY

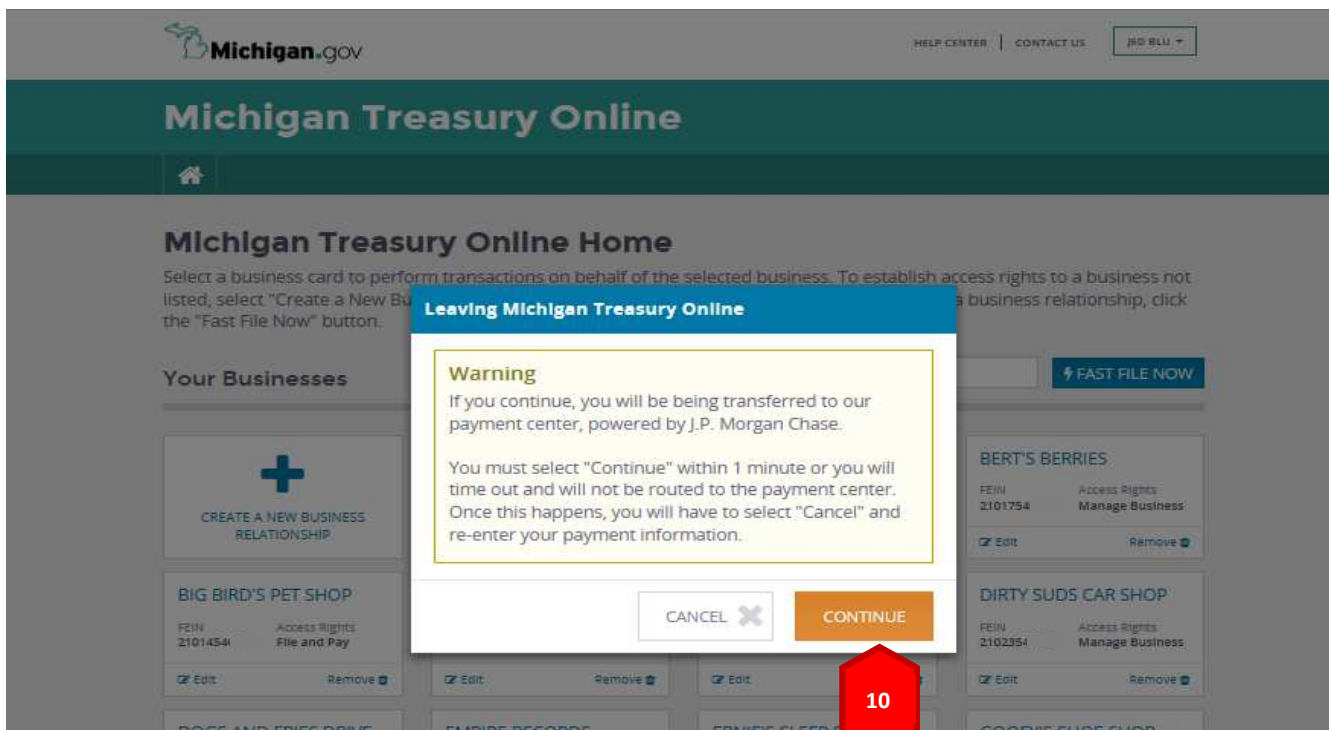
☒ I declare under penalty of perjury that this return is true and complete to the best of my knowledge.

SUBMIT CANCEL X

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10. Select "Continue" on the "Leaving Michigan Treasury Online" box



11. You have now been routed to the pay site powered by JP Morgan Chase. Verify the payment amount listed, select eCheck or Credit/Debit card to indicate the type of payment you wish to make, complete required payment information fields and select "Continue."

A screenshot of the Michigan Treasury Online payment page, powered by J.P. Morgan Chase. The page has a white background with a blue header. A large red banner at the top says "THIS IS A TEST SITE" and "Transactions will NOT be processed." Below the banner, there's a sidebar with navigation links: "Make Payment", "Manage Accounts", "Pending Payments", and "Payment History". The main content area is titled "Make a Payment - Sales, Use, Withholding Taxes". It contains a "Bold fields with \* are required." warning. Below this, there's a "PAYMENT DETAILS" section with "Payment Amount\*" of \$7,360.00 and "Payment Date\*" of 01/05/2018. The "PAYMENT METHOD" section shows "New Account\*" with "eCheck" selected. Below this, there's an "ECHECK ACCOUNT INFORMATION" section with fields for "Bank Routing Number\*", "Bank Account Number\*", "Re-enter Bank Account Number\*", "Bank Account Type\*", "Bank Account Category\*", "Save this account?", and "Bank Account Nickname". At the bottom, there's a disclaimer about credit and debit card payments. A red arrow points to the "Continue" button with the number "11" inside it.

12. Verify payment detail, account detail and enter the last four digits of the FEIN or TR number of the business. Select the “I accept the Terms and Conditions” checkbox and “Confirm.”

Michigan  
Powered by J.P. M

**THIS IS A TEST SITE**  
Transactions will NOT be processed.

[Privacy](#) [Help](#)

**Verify Payment - Sales, Use, Withholding Taxes**

**Bold fields with \* are required.**

Electronic check (e-check) payments are governed by the National Automated Clearing House Association (NACHA). For your protection NACHA requires user authentication before initiating a transaction. Below you will be asked to enter the last four digits of the FEIN number for which you are making a payment. This entry is only required for e-check payments and not for credit/debit card payments.

For your own protection, review the details of your payment and enter your Last four digits of the FEIN or TR Number below before choosing **Confirm**.

**Your Payment Detail**

Payment Amount: **\$7,360.00**  
Scheduled Payment Date: **Jan-05-2016**  
Amount Due: **\$7,360.00**

**Your Account Detail**

Bank Routing Number: **02111**  
Bank Account Number: **XXXXXXXXXXXX6789**  
Bank Account Type: **Checking**  
Bank Account Category: **Business**

E-mail Address\*: **j1234blu@yahoo.com**

Send me an email confirmation: ☒

Enter Last four digits of the FEIN or TR Number\*: **\*\*\*\***

**Terms And Conditions**

**PLEASE READ AND APPROVE THE FOLLOWING AUTHORIZATION**

By clicking "I Accept", I authorize Michigan Department of Treasury to electronically debit my bank account for the amount(s) set forth above. This authorization is valid for this transaction only.

In the event that a payment is returned as unpaid, I understand Michigan Department of Treasury may charge a return item fee, up to the maximum amount allowed by law.

**PLEASE PRINT A COPY OF THIS AUTHORIZATION FOR YOUR RECORDS**

I accept the Terms and Conditions\*: ☒

**12** **Confirm** **Cancel**

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13. You will receive a confirmation number indicating your payment has been received. A copy of the confirmation number will be emailed to the email listed under your user profile. You may also select to print this page for your records by selecting the printer icon on the page.

Click “Continue to the Main Menu.”

Michigan  
Powered by J.P. M

**THIS IS A TEST SITE**  
Transactions will NOT be processed.

[Privacy](#) [Help](#)

**Payment Confirmation - Sales, Use, Withholding Taxes**

Thank you for your payment. Please allow two business days for your payment to be credited to your Sales, Use, Withholding Taxes account.  
To return to MTO simply close this window.

Please keep a record of your Confirmation Number, or [print](#) this page for your records.

Confirmation Number: **XF48US000002339**  
Confirmation Date (ET): **Jan-04-2016 04:51:10 PM**

**Your Payment Detail**

Payment Amount: **\$7,360.00**  
Scheduled Payment Date: **Jan-05-2016**  
Amount Due: **\$7,360.00**

**Your Account Detail**

Bank Routing Number: **02111**  
Bank Account Number: **XXXXXXXXXXXX6789**  
Bank Account Type: **Checking**  
Bank Account Category: **Business**

E-mail Address \*: **j1234blu@yahoo.com**

Please keep a record of your Confirmation Number, or [print](#) this page for your records.

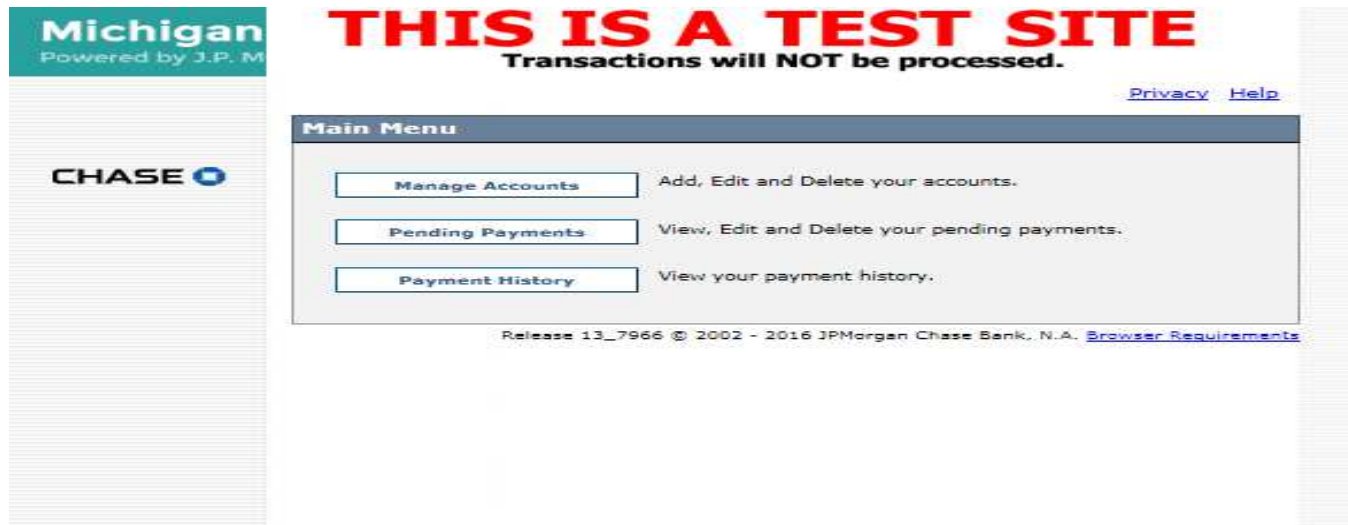
**13** **Continue to Main Menu**

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Select the printer button to print a copy of this page



You have now been routed to the pay site main menu. On this menu you can add, edit, or delete an eCheck or credit/debit card accounts, view, edit or delete any pending payments and view previous payment history.



To return to MTO, close the pay site by selecting the "X" at the top of the page.



## Contact Us

If you have additional questions that were not answered using this Learning Series, please call the Michigan Department of Treasury at 517-636-6925.

The MTO Business website is currently being revised to include updated information on MTO and the changes to SUW that will begin in January. The website can be accessed here: [www.michigan.gov/mtobusiness](http://www.michigan.gov/mtobusiness).